

# Senate File 2298 - Introduced

SENATE FILE \_\_\_\_\_  
BY COMMITTEE ON LOCAL  
GOVERNMENT

(SUCCESSOR TO SSB 3222)

Passed Senate, Date \_\_\_\_\_ Passed House, Date \_\_\_\_\_  
Vote: Ayes \_\_\_\_\_ Nays \_\_\_\_\_ Vote: Ayes \_\_\_\_\_ Nays \_\_\_\_\_  
Approved \_\_\_\_\_

## A BILL FOR

1 An Act providing volunteer fire fighters and emergency medical  
2 services personnel with an individual income tax credit and  
3 including effective and applicability date provisions.  
4 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:  
5 TLSB 6511SV 82  
6 mg/rj/14

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1 1 Section 1. Section 422.12, Code Supplement 2007, is  
1 2 amended by adding the following new subsection:  
1 3 NEW SUBSECTION. 2A. a. A volunteer fire fighter and  
1 4 volunteer emergency medical services personnel credit equal to  
1 5 the amount specified in paragraph "b" to compensate the  
1 6 taxpayer for the voluntary services.  
1 7 b. The amount of the credit is equal to the following:  
1 8 (1) For tax years beginning in the 2010 calendar year,  
1 9 twenty-five dollars.  
1 10 (2) For tax years beginning in the 2011 calendar year,  
1 11 fifty dollars.  
1 12 (3) For tax years beginning in the 2012 calendar year,  
1 13 seventy-five dollars.  
1 14 (4) For tax years beginning in the 2013 and subsequent  
1 15 calendar years, one hundred dollars.  
1 16 However, if the taxpayer is not a volunteer fire fighter or  
1 17 volunteer emergency medical services personnel for the entire  
1 18 tax year, the amount of the dollar credit shall be prorated  
1 19 and the amount of credit shall equal the maximum amount of  
1 20 credit for the tax year, divided by twelve, multiplied by the  
1 21 number of months in the tax year the taxpayer was a volunteer.  
1 22 The credit shall be rounded to the nearest five dollars. If  
1 23 the taxpayer is a volunteer during any part of a month, the  
1 24 taxpayer shall be considered a volunteer for the entire month.  
1 25 If the taxpayer is a volunteer fire fighter and a volunteer  
1 26 emergency medical services personnel during the same month, a  
1 27 credit may be claimed for only one volunteer position for that  
1 28 month.  
1 29 c. The taxpayer is required to have a written statement  
1 30 from the fire chief or other appropriate supervisor verifying  
1 31 that the taxpayer was a volunteer fire fighter or volunteer  
1 32 emergency medical services personnel for the months for which  
1 33 the credit under this subsection is claimed.  
1 34 d. For purposes of this subsection:  
1 35 (1) "Emergency medical services personnel" means an  
2 1 emergency medical care provider, as defined in section 147A.1,  
2 2 who is certified as a first responder pursuant to chapter  
2 3 147A.  
2 4 (2) "Volunteer fire fighter" means a volunteer fire  
2 5 fighter as defined in section 85.61 who has met the minimum  
2 6 training standards established by the fire service training  
2 7 bureau pursuant to chapter 100B.  
2 8 Sec. 2. EFFECTIVE AND APPLICABILITY DATES. This Act takes  
2 9 effect January 1, 2010, for tax years beginning on or after  
2 10 that date.

### EXPLANATION

2 11 This bill provides an individual income tax credit for an  
2 12 individual who was a volunteer fire fighter who has met the  
2 13 minimum training standards or certified volunteer emergency  
2 14 medical services personnel for the entire tax year. The  
2 15 credit is to compensate the individual for the volunteer  
2 16

2 17 services. The amount of the credit equals \$25 for the 2010  
2 18 tax year and increases by \$25 for each subsequent tax year  
2 19 until the credit equals \$100. If the individual was not a  
2 20 volunteer for the entire tax year, the amount of credit is  
2 21 prorated based upon the months of volunteer service. A credit  
2 22 may be claimed for only one volunteer position per month.  
2 23 The bill takes effect January 1, 2010, for tax years  
2 24 beginning on or after that date.  
2 25 LSB 6511SV 82  
2 26 mg/rj/14